

## 102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 HB5837

by Rep. Deb Conroy

## SYNOPSIS AS INTRODUCED:

230 ILCS 40/60

Amends the Video Gaming Act. Provides that for revenue generated under provisions concerning imposition and distribution of tax after \$850,000,000, funds shall be distributed as follows: one-sixth shall be distributed to the Department of Human Services Community Services Fund for mental health services and treatment; one-sixth shall be distributed to the Local Government Distributive Fund; and two-thirds shall be distributed to the Capital Projects Fund.

LRB102 29408 AMQ 41401 b

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AN ACT concerning gaming. 1

## Be it enacted by the People of the State of Illinois, 2 represented in the General Assembly:

- 4 Section 5. The Video Gaming Act is amended by changing
- 5 Section 60 as follows:
- (230 ILCS 40/60) 6
- 7 Sec. 60. Imposition and distribution of tax.
- 8 (a) A tax of 30% is imposed on net terminal income and
- 9 shall be collected by the Board.
- tax collected under this 10 subsection
- five-sixths shall be deposited into the Capital Projects Fund 11
- and one-sixth shall be deposited into the Local Government 12
- 13 Video Gaming Distributive Fund.
- (b) Beginning on July 1, 2019, an additional tax of 3% is 14
- imposed on net terminal income and shall be collected by the 15
- 16 Board.
- Beginning on July 1, 2020, an additional tax of 1% is 17
- imposed on net terminal income and shall be collected by the 18
- 19 Board.
- 20 The tax collected under this subsection (b) shall be
- 21 deposited into the Capital Projects Fund.
- (c) Revenues generated from the play of video gaming 22
- terminals shall be deposited by the terminal operator, who is 2.3

- 1 responsible for tax payments, in a specially created, separate
- 2 bank account maintained by the video gaming terminal operator
- 3 to allow for electronic fund transfers of moneys for tax
- 4 payment.
- 5 (d) Each licensed establishment, licensed truck stop
- 6 establishment, licensed large truck stop establishment,
- 7 licensed fraternal establishment, and licensed veterans
- 8 establishment shall maintain an adequate video gaming fund,
- 9 with the amount to be determined by the Board.
- 10 (e) The State's percentage of net terminal income shall be
- 11 reported and remitted to the Board within 15 days after the
- 12 15th day of each month and within 15 days after the end of each
- 13 month by the video terminal operator. A video terminal
- 14 operator who falsely reports or fails to report the amount due
- 15 required by this Section is guilty of a Class 4 felony and is
- subject to termination of his or her license by the Board. Each
- 17 video terminal operator shall keep a record of net terminal
- income in such form as the Board may require. All payments not
- 19 remitted when due shall be paid together with a penalty
- assessment on the unpaid balance at a rate of 1.5% per month.
- 21 (f) For revenue generated under this Section after
- 22 \$850,000,000, funds shall be distributed as follows:
- 23 (1) one-sixth shall be distributed to the Department
- of Human Services Community Services Fund for mental
- health services and treatment;
- 26 (2) one-sixth shall be distributed to the Local

	1	Government	Distributive	Fund;	and
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- 2 (3) two-thirds shall be distributed to the Capital
- Projects Fund. 3
- (Source: P.A. 101-31, eff. 6-28-19.) 4